IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITON NO.6715 OF 2005

M/s.Sudershan Chemicals Industries Ltd. ..Petitioner.

V/s.

Union of India & Ors. ..Respondents.

Mr.Madhur R.Baya for petitioner.

Mr.M.I.Sethna, senior counsel with A.M.Sethna for respondents.

CORAM : V.C. DAGA AND
J.P.DEVADHAR, JJ.

DATED : 20TH OCTOBER, 2005.

P.C. :-

. Heard the learned counsel for the petitioner. The order passed by the Commissioner of customs authorities has not been challenged by the petitioner. No appeal was filed and hence the said order has become final and conclusive. The request for re-opening or re-assessing beyond the period of 6 months was rightly rejected being barred by limitation. The impugned view taken by the customs authorities is a possible and reasonable view as such no interference in the writ jurisdiction of this Court is called for. The petition is, therefore, dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)